

Gila County, AZ
Linda Haught Ortega, Recorder
12/07/2005
02:18PM
Doc Code: AFF

Doc Id: 2005-022460
Receipt #: 39825
Rec Fee: 263.00

DARRELL HILL

2005-022460

Page: 1 of 1436
12/07/2005 02:18P
263.00

Gila County, AZ

AFF



**Recording Requesting By
(and Please Return to):**
Beverly J. Romero-Hill and/or
Darrell J. Hill, Individually,
and d.b.a. Superior Claims Management
PO Box 40475
Mesa, Arizona 85274

CAPTION HEADING: AFFIDAVIT OF DEFENSE

Beverly J. Romero-Hill
Darrell J. Hill
PO Box 40475
Mesa, Arizona 85274
480-664-1430

Propria Personas for Defendants

IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF ARIZONA PHOENIX DIVISION

United States of America
Plaintiff
v.

Beverly J. Hill, and Darrell J. Hill,
Individually and doing business as
Superior Claims Management,
Defendants

Beverly J. Hill and Darrell J. Hill
Individually and doing business as
Superior Claims Management

Counter Claimants

Hill Aftt p ✓
v.
United States of America
Counter Defendants

No. CV-05-0877-PHX-DGC

**Affidavit of Defense:
to be seen by the Court**



Gila County, AZ

AFF

2005-022460

Page: 2 of 1436

12/07/2005 02:18P

263.00

Beverly J. Hill, and Darrell J. Hill,
Individually and doing business as
Superior Claims Management

Third Party Plaintiffs

v.

Patricia Blancarte #86-16773;
Marion L. Goyette, paralegal USDOJ;
Dawn Harris #16-17108;
Shauna Henline, Tech Advisor FRP;
K. Kuxhausen #84-01586;
Cathryn Lunderville Territory Mgr PHX;
Abe Reyes # 86-16504;
Angela Carmouche #86-16575;
Chief Counsel of the I.R.S.

Third Party Defendants

I. This Defendants' **Affidavit of Defense** is herein submitted because of the complexity of the Defendants' (laypersons') case topics. Because the Defendants do not understand the Laws but have stood upon and relied upon the Laws, promulgated statutes, regulations and rules, the Defendants submit this **Affidavit of Defense** with inclusions to be seen by the Court [see attached: Hill Aftt p 6

From News and Electronic Media;

- March 23rd, 2005 USDOJ website News Release, and the US. v Hill Complaint.
- March 24th, 2005 Newspaper, The Arizona Republic article.
- March 24th, 2005 Website, The Arizona Republic article.
- March 24th, 2005 Newspaper, East Valley Tribune article.
- March 24th, 2005 Website, East Valley Tribune article.
- March 23rd, 2005 Website, Quatloos! (They started an Anti-Hill Chat).
- (Radio and Television reports occurred in Metro Phoenix;
- We received telephone calls from around the nation).

Hill Aftt p 6



Gila County, AZ

AFF

2005-022460

Page: 3 of 1436
12/07/2005 02:18P
263.00

Docket Submission;

- Defendants' Docket Submissions to date; all to #184.

Internal Revenue Job Descriptions;

- Revenue Officers (1701- 1705).
- Supervisory Revenue Officer (1706- 1710).
- Field Compliance Territory Manager (1711- 1717).
- Supervisory Tax Examining Technician (1718- 1722).
- Internal Revenue Agent (1723- 1727).
- “? paralegal specialist assisting attorneys” (1728- 1730).

Defendants' Disclosures;

- June 3rd, 2005: Initial Disclosures: CMN 7005 0390 0004 0323 8363.
- July 25th, 2005: Reply to Plaintiffs' First Set of Requests for Admissions, Interrogatories, and Request for Production of Documents: CMN 7004 0550 0001 0902 3462.
- August 1st, 2005: Reply to Plaintiffs" Second Disclosure Request: CMN 7004 0550 0001 5592 9954.

Defendants' Disclosure Requests.

- July 11th, 2005: Defendants' NOTICE of Request for Interrogatories, and resubmitted Production of documents: CMN: 7004 0550 0001 0902 3554.]

II. To date we have spent thousands of hours, and for many weeks all of our waking moments, since March 2005 trying to answer the allegations brought against us by the IRS and the federal attorneys. We have been unable to work; we have sold our possessions; we have borrowed subsistence amounts of money; and, we have amassed large deficits in bills. We believe the allegations are unsubstantiated.

When babies and young children in the late 1950s and 1960s, we watched American Citizens from all walks of life assemble together for their freedom and basic inalienable rights. Thousands of American Citizens were battered, bloodied, maimed and some murdered under the color of law for peacefully marching, trying

Hill Aftt P
3

to eat in restaurants, sit where they chose to sit on the public transportation, and/or work registering fellow Citizens to vote in local and national elections.

In this nation's history many generations and centuries of human costs have been paid to establish and sustain the Law of this nation. Just a century ago most Citizens could not read, and they most probably best complied with the law of The Almighty, and with the laws of their locales and this nation by listening and following what they were told was the written law.

Today, conversely most individuals can read the language in a legal text. We have libraries full of legal books and dictionaries, and computerized on-line references made available for us by our state and national governments. And, the Defendants, et al. have used these resources for to rely upon the Laws: The Constitution of The State of Arizona and The Constitution for the United States of America, and promulgated statutes, et seq.

III. We are not lawyers, attorneys or paralegals, and do not understand the laws and procedures of the court. We are common American people surviving, Citizens domiciled in the State of Arizona.

We have faith and trust in the true laws of our Father, The Almighty.

IV. We rely upon the Law of the sovereign State of Arizona, the Constitution of the State of Arizona and promulgated statutes.

We rely upon the Constitution for the United States of America and promulgated statutes, regulations and the Supreme Court Decisions.

We rely upon the Laws to help maintain and secure our inalienable rights: that of, life, liberty and the pursuit of happiness.

V. To this day, we the Defendants are not aware of any preponderance of evidence or set of facts to enable the Defendants to make a legal determination. Though we do not understand the law we thought the Plaintiffs would ethically follow the Laws and regulations and fulfill their Constitutional Oath to us in the State of Arizona.

Hill Afft P
4



2005-022460

Page: 5 of 1436

12/07/2005 02:18P

263.00

Gila County, AZ

AFF

Jurat**State Of Arizona**

}ss

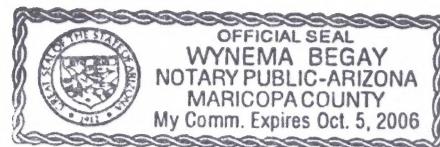
Maricopa County

On this 9th day of November 2005, before me Appeared, Affirmed and Subscribed Beverly J. Romero-Hill and Darrell J. Hill, individually, and doing business as Superior Claims Management, as laypersons under penalty of perjury under the laws of the United States of America that the information and facts contained within this **Affidavit of Defense (and inclusions)** are to the best of their awareness(es) and present ability(ies) true and correct and to support their (the Defendants'/ Counter Claimants'/ Third Party Plaintiffs') claims; all rights reserved.

Beverly J. Romero-Hill
(and dba as Superior Claims Management)
Pro Per for Defendants

Darrell J. Hill
(and dba as Superior Claims Management)
Pro Per for Defendants

Notary Public



Hill Afft P 5

U.S. v Beverly J. Hill, et al., Case No. 05-CV-877-PHX-DGC (USDC D AZ)



INCLUSIONS LIST

From News and Electronic Media

- March 23rd, 2005 USDOJ website News Release, and the US. v Hill Complaint, Hill Aftt p 8
- March 24th, 2005 Newspaper, The Arizona Republic article,
-
- March 24th, 2005 Website, The Arizona Republic article, Hill Aftt p 10
- March 24th, 2005 Website, East Valley Tribune article, Hill Aftt p 12
- March 24th, 2005 Newspaper, East Valley Tribune article, Hill Aftt p 14
- March 24th, 2005 Website, East Valley Tribune article, Hill Aftt p 16
- March 23rd, 2005 Website, Quatloos! (They started an Anti-Hill Chat), Hill Aftt p 18

Docket Submission

- Defendants' Docket Submissions to date; all to #184, Hill Aftt p 58

Internal Revenue Job Descriptions

- Revenue Officers (1701- 1705), Hill Aftt p 26
- Supervisory Revenue Officer (1706- 1710), Hill Aftt p 28
- Field Compliance Territory Manager (1711- 1717), Hill Aftt p 34

Hill Aftt p 16

AFFIDAVIT OF DEFENSE: INCLUSIONS LIST

- Supervisory Tax Examining Technician (1718- 1722), Hill Aftt p 42
- Internal Revenue Agent (1723- 1727), Hill Aftt p 48
- " ? paralegal specialist assisting attorneys" (1728- 1730),
Hill Aftt p 54

Defendants' Disclosures

- June 3rd, 2005: Initial Disclosures: CMN 7005 0390 0004 0323 8363, Hill Aftt p 3153
- July 25th, 2005: Reply to Plaintiffs' First Set of Requests for Admissions, Interrogatories, and Request for Production of Documents: CMN 7004 0550 0001 0902 3462, Hill Aftt p 3200
- August 1st, 2005: Reply to Plaintiffs' Second Disclosure Request: CMN 7004 0550 0001 5592 9954, Hill Aftt p 3240

Defendants' Disclosure Requests

- July 11th, 2005: Defendants' NOTICE of Request for Interrogatories, and resubmitted Production of documents: CMN: 7004 0550 0001 0902 3554, Hill Aftt p 3252

Hill Aftt p 7

U.S. v Beverly J. Hill, et al., Case No. 05-CV-877-PHX-DGC (USDC D AZ)

INCLUSIONS LIST



Gila County, AZ

AFF

2005-022460

Page: 7 of 1436

12/07/2005 02:18P

263.00

AFFIDAVIT OF DEFENSE: INCLUSIONS

From News and Electronic Media

From News and Electronic Media

1. March 23rd, 2005 USDOJ website News Release, and the US. v Hill Complaint.

Hill Afft p 8

U.S. v Beverly J. Hill, et al., Case No. 05-CV-877-PHX-DGC (USDC D AZ)

From News and Electronic Media



Gila County, AZ

AFF

2005-022460

Page: 8 of 1436

12/07/2005 02:18P

263.00

#141: 03-23-05 JUSTICE DEPARTMENT ASKS FEDERAL COURT TO BAR ARIZONA COUPLE F... Page 1 of 1



Department of Justice

FOR IMMEDIATE RELEASE
WEDNESDAY, MARCH 23, 2005
[WWW.USDOJ.GOV](http://www.usdoj.gov)

TAX

(202) 514-2007

TDD (202) 514-1888

JUSTICE DEPARTMENT ASKS FEDERAL COURT TO BAR ARIZONA COUPLE FROM PREPARING TAX RETURNS FOR OTHERS

Mesa Couple and Their Firm Allegedly Prepared 253 Returns With Frivolous Positions

WASHINGTON, D.C. - The Justice Department announced today that it has asked a federal court to bar Beverly J. and Darrell J. Hill, of Mesa, Arizona, from preparing income tax returns for others. The government's complaint, filed today in U.S. District Court in Phoenix, alleges that the married couple and their company, Superior Claims Management, prepared and filed for customers at least 253 federal income tax returns falsely claiming that wages are not subject to income tax. The complaint states that the returns fraudulently claimed tax refunds totaling more than \$1.2 million.

According to the suit, the Hills offer to prepare and file original income tax returns and amended prior-year returns that omit all wage income and request refunds of all withheld and paid taxes. The Hills allegedly attach to each return they file a five- or six-page document falsely stating that wage income is not taxable. This argument has been repeatedly rejected by courts across the country.

"People who charge good money to prepare bad tax returns are cheating their customers and wasting government resources by requiring the IRS and Justice Department to identify and stop the scam," said Eileen J. O'Connor, Assistant Attorney General for the Justice Department's Tax Division. "Federal law gives courts the power to stop them."

The complaint also asks the court to order the defendants to give the Justice Department the names, Social Security numbers, mailing and e-mail addresses, and phone numbers of their customers, and to post a copy of the injunction on their website.

This injunction suit is part of an effort begun in 2001 to stop the promotion of tax scams and the preparation and filing of false and fraudulent returns. The Justice Department has obtained injunctions against more than 100 promoters and tax preparers since 2001. More information about this and other tax injunction cases can be found at <http://www.usdoj.gov/tax/taxpress2005.htm>. More information about the Justice Department's Tax Division is available at <http://www.usdoj.gov/tax/index.html>.

05-141

Hill Aftt P

####

AFFIDAVIT OF DEFENSE: INCLUSIONS

From News and Electronic Media

From News and Electronic Media

2. March 24th, 2005 Newspaper, The Arizona Republic article.

Hill Afft p 10
Hill Afft p

U.S. v Beverly J. Hill, et al., Case No. 05-CV-877-PHX-DGC (USDC D AZ)

From News and Electronic Media



Gila County, AZ

AFF

2005-022460

Page: 10 of 1436

12/07/2005 02:18P

263.00

First Page Bus Section

THE ARIZONA REPUBLIC

money.azcentral.com

BUSINE

David Fritze, business editor, 602.444.1111
or david.fritze@azcentral.com

Thursday, March 24, 2005

Hill Aftt p 11

Uncle Sam goes after Mesa pair in tax case

By Craig Harris
The Arizona Republic

More than 200 times during the past three years, a Mesa couple told the IRS that their clients shouldn't have to pay taxes and were entitled to thousands of dollars in refunds.

To prove their point, Beverly J. and Darrell J. Hill attached a six-page supplement to each tax return they prepared that had quotes from state and federal courts that said wage income was not taxable.

At least 21 times, Uncle Sam agreed and issued \$200,000 in refunds or an average of \$9,524 per return.

Now, however, the feds say the Hills filed "frivolous federal income-tax returns," and the Justice Department has asked a U.S. District Court judge in Phoenix to make them stop.

Uncle Sam also wants the money back.

The federal complaint, filed this week and disclosed Wednesday, alleges that the couple and their Superior Claims Management firm since 2002 have filed at least 253 federal income-tax returns that failed to include wage income.

The returns sought refunds totaling more than \$1.2 million, or \$4,743 per filing. "People who charge good money to prepare bad tax returns are cheating their customers and wasting government resources," said Eileen J. O'Connor, an assistant attorney general.

The Hills could not be reached for comment.

2005-022460

Page: 11 of 1436

12/07/2005 02:18P

263.00



Gila County, AZ

AFF

AFFIDAVIT OF DEFENSE: INCLUSIONS

From News and Electronic Media

From News and Electronic Media

3. March 24th, 2005 Website, The Arizona Republic article.

Hill Afft P 12

U.S. v Beverly J. Hill, et al., Case No. 05-CV-877-PHX-DGC (USDC D AZ)

From News and Electronic Media



Gila County, AZ

AFF

2005-022460

Page: 12 of 1436

12/07/2005 02:18P

263.00

THE ARIZONA REPUBLIC

ONLINE PRINT EDITION

March 24, 2005



SEEING OUR
COMMERCIALS
EVERYONE IS
TALKING ABOUT

[Front Page](#) | [Valley & State](#) | [Sports](#) | [Business](#) | [Arizona Living](#) | [Opinions](#) | [azcentral.com](#)

[Site](#)

[Site](#)

BUSINESS online print edition

New plant for Surprise

A Tacoma, Wash.-based maker of windows and patio doors announced plans Wednesday to build a factory in Surprise that will eventually bring 300 jobs to the region.

U.S. is motoring on as gas prices soar

WASHINGTON - Gasoline prices have surged more than 10 percent in the past month to \$2.11 a gallon nationwide, and many experts expect prices to keep rising this spring.

Uncle Sam goes after Mesa pair in tax case

A Mesa couple is charged by the Justice Department with filing "frivolous" tax returns on behalf of more than 200 clients. The IRS issued refunds in at least 21 of the cases and now is seeking the return of \$200,000 in refunds.

13
Hill Afft P

AFFIDAVIT OF DEFENSE: INCLUSIONS

From News and Electronic Media

From News and Electronic Media

**4. March 24th, 2005 Newspaper, East Valley
Tribune article.**

Hill Afft p 14

U.S. v Beverly J. Hill, et al., Case No. 05-CV-877-PHX-DGC (USDC D AZ)

From News and Electronic Media



2005-022460

Page: 14 of 1436

12/07/2005 02:18P

Gila County, AZ

AFF

263.00

PIZZA PIE

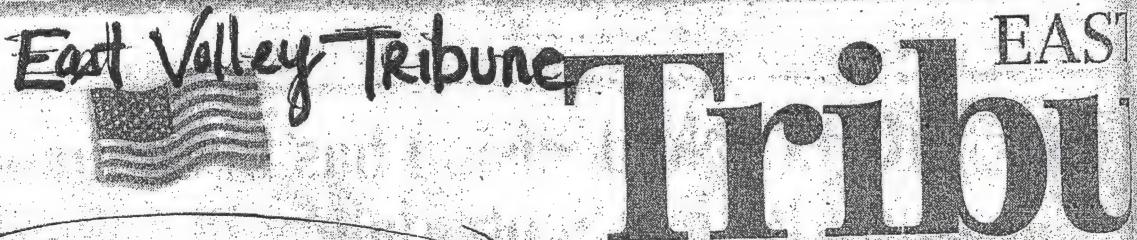
Popular Oregano's
opens in Mesa

GetOut

BATTER UP

Tribune columnists make a
pitch for the best E.V. ballpark

■ Slim Smith ■ Paul Giblin ■ Michael Grady **Local, A6**



THURSDAY • MARCH 24, 2005

TRIBUNE

Feds ask judge to block couple from tax work

By GARY GRADO
TRIBUNE

The U.S. Department of Justice is asking a judge to stop a Mesa couple from preparing taxes, alleging that they have misled customers into believing their wages aren't taxable as income and have generated \$1.2 million in refunds from false tax returns.

A civil complaint filed in U.S. District Court in Phoenix maintains that Darrell J. Hill and Beverly J. Hill, owners of Superior Claims Management, fraudulently claim on their Web site that they can "put your past taxes in your bank" by filing returns with reported zero income.

Eileen J. O'Connor,

assistant attorney general for the Justice Department's tax division, stated in a news release that federal law gives courts the power to stop people from preparing taxes.

The Hills did not return a phone call seeking comment.

The complaint alleges that since 2002 the Hills have filed 253 customer income tax returns that don't include the wage income from the customers' Form W-2.

The Hills then attach a supplement that includes out-of-context quotes from various state and federal court cases, according to the complaint.

CONTACT WRITER: (602) 258-1746
or ggrado@aztrib.com

Hill Afft P 15

AFFIDAVIT OF DEFENSE: INCLUSIONS

From News and Electronic Media

From News and Electronic Media

5. March 24th, 2005 Website, East Valley Tribune article.

Hill Aftt P 16

U.S. v Beverly J. Hill, et al., Case No. 05-CV-877-PHX-DGC (USDC D AZ)

From News and Electronic Media



2005-022460

Page: 16 of 1436

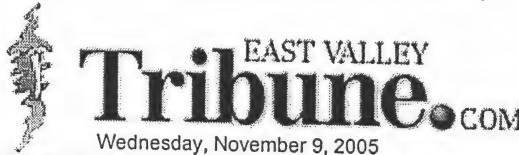
12/07/2005 02:18P

Gila County, AZ

AFF

263.00

YOUR LOCAL WEATHER: Scottsdale: 74° | Mesa: 66° | Chandler: 66° | Queen Creek: 68° | Phoenix: 74° | Glendale: 72° | Luke AFB: 75° | More Weather...



NEWS

SPORTS

BUSINESS

OPINION

LIFESTYLE

ENTERTAINMENT

OBITUARIES

CLASSIFIED

DISPLAY ADS

ADVERTISERS...

Mesa News

Feds ask judge to block couple from tax work

By Gary Grado, Tribune

March 24, 2005

March 24, 2005

The U.S. Department of Justice is asking a judge to stop a Mesa couple from preparing taxes, alleging that they have misled customers into believing their wages aren't taxable as income and have generated \$1.2 million in refunds from false tax returns.

A civil complaint filed in U.S. District Court in Phoenix maintains that Darrell J. Hill and Beverly J. Hill, owners of Superior Claims

Management, fraudulently claim on their Web site that they can "put your past taxes in your bank" by filing returns with reported zero income.

Eileen J. O'Connor, assistant attorney general for the Justice Department's tax division, stated in a news release that federal law gives courts the power to stop people from preparing taxes.

The Hills did not return a phone call seeking comment.

The complaint alleges that since 2002 the Hills have filed 253 customer income tax returns that don't include the wage income from the customers' Form W-2.

The Hills then attach a supplement that includes out-of-context quotes from various state and federal court cases, according to the complaint.

Related Links

Mesa

Contact Gary Grado by [email](#), or phone (602) 258-1746



[Click here for copyright permissions!](#)

Copyright 2005 East Valley & Scottsdale Tribune / Freedom Communications, Inc.

Hill Afft p
17

advertisement

2005-022460

Page: 17 of 1436

12/07/2005 02:18P

263.00



Gila County, AZ

AFF

AFFIDAVIT OF DEFENSE: INCLUSIONS

From News and Electronic Media

From News and Electronic Media

6. March 23rd, 2005 Website, Quatloos!

(They started an Anti-Hill Chat).

Hill Afft p 18

U.S. v Beverly J. Hill, et al., Case No. 05-CV-877-PHX-DGC (USDC D AZ)

From News and Electronic Media



2005-022460

Page: 18 of 1436

12/07/2005 02:18P

Gila County, AZ

AFF

263.00



This is Google's cache of <http://www.quatloos.com/Tax-Forums/viewtopic.php?t=1000681> as retrieved on Mar 27, 2005 14:27:23 GMT.

Google's cache is the snapshot that we took of the page as we crawled the web. The page may have changed since that time. Click here for the [current page](#) without highlighting. This cached page may reference images which are no longer available. Click here for the [cached text](#) only. To link to or bookmark this page, use the following url: <http://www.google.com/search?q=cache:-87AQCyQEXkJ:www.quatloos.com/Tax-Forums/viewtopic.php%3Ft%3D1000681+%22getmytaxesback.com%22&hl=en>

Google is not affiliated with the authors of this page nor responsible for its content.

These search terms have been highlighted: **getmytaxesback.com**



The statements and views herein do not reflect the views of Financial and Tax Fraud Education Associates, Inc and you should **VIEW AT YOUR OWN PERIL!**

Legal issues should be faxed to (877) 698-0678

FAQ Search Memberlist Usergroups

[Log in](#) [Register](#)

Author	Message

< Tax Protestors, Pure Trusts, and Other Stupid De-Tax Schemes & Scams ~ "Wages aren't income" promoters shut down

Demosthenes  Grand Exalted Keeper of Esoterica Joined: 29 Jan 2003 Posts: 4409 <i>Hill Aftt P</i>	<input type="checkbox"/> Posted: Wed Mar 23, 2005 9:18 pm FOR IMMEDIATE RELEASE WEDNESDAY, MARCH 23, 2005 WWW.USDOJ.GOV TAX (202) 514-2007 TDD (202) 514-1888 JUSTICE DEPARTMENT ASKS FEDERAL COURT TO BAR ARIZONA COUPLE FROM PREPARING TAX RETURNS FOR OTHERS Mesa Couple And Their Firm Allegedly Prepared 253 Returns With Frivolous Positions WASHINGTON, D.C. - The Justice Department announced today that it has asked a federal court to bar Beverly J. and Darrell J. Hill, of Mesa, Arizona, from preparing income tax returns for others. The government's complaint, filed today in U.S. District Court in Phoenix, alleges that the married couple and their company, Superior Claims Management, prepared and filed for customers at least 253 federal income tax returns falsely claiming that wages are not subject to income tax. The complaint states that the returns fraudulently claimed tax refunds totaling more than \$1.2 million. According to the suit, the Hills offer to prepare and file original income tax returns and amended prior-year returns that omit all wage income and request refunds of all withheld and paid taxes. The Hills allegedly attach to each return they file a five- or six-page document falsely stating that wage income is not taxable. This argument has been repeatedly rejected by courts across the country. "People who charge good money to prepare bad tax returns are cheating their customers and wasting government resources by requiring the IRS and Justice Department to identify and stop the scam," said Eileen J. O'Connor, Assistant Attorney General for the Justice Department's Tax Division. "Federal law gives
---	--



courts the power to stop them."

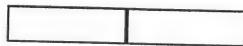
The complaint also asks the court to order the defendants to give the Justice Department the names, Social Security numbers, mailing and e-mail addresses, and phone numbers of their customers, and to post a copy of the injunction on their website.

This injunction suit is part of an effort begun in 2001 to stop the promotion of tax scams and the preparation and filing of false and fraudulent returns. The Justice Department has obtained injunctions against more than 100 promoters and tax preparers since 2001. More information about this and other tax injunction cases can be found at <http://www.usdoj.gov/tax/taxpress2005.htm>. More information about the Justice Department's Tax Division is available at <http://www.usdoj.gov/tax/index.html>.

"Guns don't kill people. The government does."

-- Dale Gribble

[Back to top](#)

**Demosthenes**

Posted: Wed Mar 23, 2005 9:24 pm



Grand Exalted Keeper of Esoterica

Joined: 29 Jan 2003
Posts: 4409

<http://www.getmytaxesback.com/>

Looks like a refund scam. They file amended returns for you and then take a whopping 25% of your refund as their fee.

"Guns don't kill people. The government does."
-- Dale Gribble

[Back to top](#)

**Levendis**

Posted: Wed Mar 23, 2005 10:39 pm



Consultant to All Quatloosia

Joined: 12 Apr 2004
Posts: 91
Location: Texas

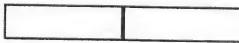
Won't the contingent fee turn this into a reportable transaction?

(Hopefully, but so many preparers have switched to contingent fees that are merely a percentage of the projected benefits and do not provide "contractual protection" that I doubt it will become a reportable transaction.)

I *am* a ~~farrago~~ of nonsense.

Hill Aftt P *20*

[Back to top](#)



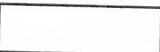


All times are GMT

[View next topic](#)[View previous topic](#)

Page 1 of 1

Quatloos! Forum Index ~ Tax Protestors, Pure Trusts, and Other Stupid De-Tax Schemes & Scams



Jump to:



Go

You **cannot** post new topics in this forum

You **cannot** reply to topics in this forum

You **cannot** edit your posts in this forum

You **cannot** delete your posts in this forum

You **cannot** vote in polls in this forum

Powered by phpBB and NoseBleed v1.09

Hill Afft p 21

AFFIDAVIT OF DEFENSE: INCLUSIONS

Internal Revenue Job Descriptions

Internal Revenue Job Descriptions

1. Revenue Officers (1701- 1705).

Hill Aftt P 22

U.S. v Beverly J. Hill, et al., Case No. 05-CV-877-PHX-DGC (USDC D AZ)

Internal Revenue Job Descriptions



Gila County, AZ

AFF

2005-022460

Page: 22 of 1436
12/07/2005 02:18P
263.00

INTERNAL REVENUE SERVICE
MODERNIZATION POSITION DESCRIPTION

SPD No 95516

Page 1

Classification: GS-1169-12
Classification Title: Revenue Officer
Organizational Title: Revenue Officer
Organizational Location: Small Business/Self Employed Operating Division, Compliance

Position Information:

Competitive Level Code: 1112
Supervisory Code: 8
Bargaining Status: BU
Risk Level/ADP: 5N-Moderate Risk
FLSA Status: Non-Exempt
Full-Working Level: GS-12
Career Ladder PDs:

Remarks: 05/11/05 – Total points corrected from 2890. (RB)

Full working level GS-12. No further promotion potential.

06/17/04 – This PD replaces PD #92461. (tln)

Duties and Responsibilities Approved: 04/14/04 /s/ Cheryl Sherwood
Date Director, Payment Compliance

Classification Approved: 06/17/04 /s/ Shirley B. Wells
Date Shirley B. Wells
Chief, PM/PC Branch

Supervisory Certification: I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships, and that the position is necessary to carry out government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes relating to appointment and payment of public funds, and that false or misleading statements may constitute violations of such statutes or their implementing regulations.

Signature of Immediate Supervisor: _____ Date: _____

Title: _____

All other levels of supervision which propose or approve official statements of duties and responsibilities are attesting to the same effect as the immediate supervisor.

This position description is intended for use without modification. Any changes (e.g., pen-and-ink) to the duty statements, factor level descriptions and benchmarks may jeopardize the classification allocation. Contact the National Classification Center for further assistance. The classification of this position may be appealed. Published standards or other information upon which the classification is based may be reviewed. Information may be obtained from the employee's immediate supervisor or the National Classification Center.

22
Hill Aftt p



2005-022460

Page: 23 of 1436

12/07/2005 02:18P

263.00

Gila County, AZ

AFF

INTRODUCTION

Serves as a Revenue Officer who has the responsibility for collecting delinquent accounts and securing delinquent tax returns within the guidelines established by the Internal Revenue Code and procedures outlined in the Internal Revenue Manual. The incumbent is expected to execute all procedures and processes consistent with the protection of taxpayer rights afforded by law and in a manner that ensures the honesty and integrity of the service. The incumbent ensures the highest level of public trust by educating and promoting voluntary compliance in accordance with the tax laws and regulations.

MAJOR DUTIES

Collects delinquent tax and secures delinquent returns from taxpayers who have not resolved their obligations in response to prior correspondence or other contact. Determines actions necessary to bring taxpayers into full compliance. Takes enforced collection action where appropriate. Conducts interviews with taxpayers (and/or their representatives) in different environments such as the business location, residence or office as part of the investigative process of collecting delinquent taxes and securing delinquent tax returns. Initial contact with the taxpayer or their representatives is usually in the field

Counsels taxpayers on their tax filing, depositing and payment obligations, and provides guidance on a wide range of financial problems to assist the taxpayer in developing a plan of action to resolve all delinquencies. Taxpayers at this level normally include individuals with large gross income from diversified sources, self employed professionals, large sized partnerships, corporations involved in retail, manufacturing, construction, wholesale, hospitals, labor unions, and other businesses or entities. Assets may include such items as patent rights, leasehold interests, royalties, franchise rights, cyber assets and limited foreign financial interests. Taxpayers at this level are often represented by highly sophisticated tax attorneys and CPAs, and may wield considerable political influence or be highly visible in the community.

Provides customer service by explaining and respecting the taxpayer's rights, IRS policies and procedures. Provides instructions, and analyzes issues presented by taxpayers, practitioners and IRS employees. Customer service is based upon learning, interpreting, and applying IRM policies and procedures, regulations, court decisions, state and local laws, and various Titles of the United States Code. Takes prompt action to resolve account discrepancies and respond to taxpayer and practitioner requests. Promptly releases federal tax liens when appropriate.

Meets taxpayers or their representatives at the business location in order to view the assets or number of employees, or to observe indications of hardship or business failure. Conducts interviews with taxpayers (and/or their representatives) with the purpose of securing complete financial information and assessing the taxpayer's ability to pay outstanding tax obligations. Analyzes sophisticated financial statements that include balance sheets, income statements and profit and loss statements. Analyzes financial information and evaluates assets. Provides guidance on a wide range of financial alternatives to assist taxpayers in identifying options that could assist in paying delinquent taxes in full.

Evaluates and compares taxpayers' financial information to internal and external sources to verify taxpayers' financial condition. The purpose of the analysis is to develop a clear plan of action to resolve the case.

Works with taxpayers to develop realistic plans to resolve delinquencies. Recognizes when the taxpayer is unable to pay the delinquent taxes in full without undue hardship. Considers a range of options based on the taxpayer's unique financial condition and IRS guidelines, including full payment, installment agreements, offers in compromise, discharge applications and suspending collection action. In situations in which the taxpayer continues to pyramid, discusses long term implications of staying in business and options such as closing or selling the business with the taxpayer. Files Federal tax liens where immediate payment is not expected, and takes prompt action to protect the government's legal position as a creditor.

Performs complex financial investigations in situations in which taxpayers are unwilling to be forthcoming concerning assets and sources of income. Searches public records, tax returns, and financial and credit information to locate distrainable assets. Summons taxpayer records and other financial information from the taxpayer and financial institutions or other third parties. Confers with internal and external advisors, specialized appraisers, market analysts or attorneys (for example: Counsel or Department of Justice) regarding case development, issue determination, case processing, coordination, asset

Hill Aftt p 24



2005-022460

Page: 24 of 1436
12/07/2005 02:18P
Gila County, AZ AFF 263.00

INTERNAL REVENUE SERVICE
MODERNIZATION POSITION DESCRIPTION

SPD No 95516
Page 3

valuation and marketability, contract rights, interlocking directorates, land trusts and fraudulent transfers. Develops a realistic plan of action to resolve the case.

Recognizes complex issues that often arise in taking appropriate enforcement action such as suits, seizures and injunctive relief actions. Researches the interrelationship of Federal, state and local laws and their relevance to enforcement actions. Takes appropriate enforcement action necessary to assess past due tax returns, such as seeking a court order to place financial records under court jurisdiction. Takes appropriate enforced collection action when appropriate, using sophisticated collection tools such as nominee liens and levies, recommending suits to foreclose the federal tax liens, obtaining restraining orders to prevent transfer of assets beyond the reach of the government, and other actions that may require working closely with Counsel or Criminal Investigation.

Manages an inventory of delinquency cases and completes required case actions. Documents case history in support of case decisions. Prepares narrative reports in support of recommendations. Composes complex correspondence, technical reports, research, affidavits, statements and testimony necessary to support complex or sophisticated collection action in court cases. Prepares complex referrals to Appeals and Criminal Investigation.

Provides training and technical assistance to lower graded employees in the group. Shares knowledge and skills within the workplace. Serves as acting supervisor.

Performs other duties as assigned.

KNOWLEDGE

Level 1-7 1250 Pts.

Broad, in-depth knowledge of taxpayer rights, Internal Revenue Code, IRM policies and applicable procedures, including National and Area directives, state and local laws, Knowledge of IRS organizational structure, mission, and function.

Knowledge of a wide range business laws and practices, judicial processes, laws of evidence, and the interrelationship between Federal and state laws and the effect of various moderately complex legal instruments and legal practices, government regulations, executive orders, agency rules on the collection process for case resolution.

Knowledge of financial/managerial accounting principles, practices and methods sufficient to analyze and evaluate financial records (for example: balance sheets, profit and loss statements, income statements, bank records, etc.) to locate distrainable assets, determine ability to pay, track financial transactionslocate virtual taxpayers and their assets, and trace and follow income streams. Knowledge of banking principles and practices, including securities, and ability to analyze reported financial business data.

In depth knowledge of the various tools used to investigate and locate virtual taxpayers and their assets. Uses this knowledge to trace and follow income streams and ensure accurate accounting of funds and assets. Knowledge of electronic data exchange and the ability to conduct business online, including use of internet and intranet.

Comprehensive knowledge of business organization and commercial practices. The ability to analyze the operations, financial condition, and profitability of taxpayers including the valuation of large, unusual, valuable, or difficult to dispose of assets for case resolution. .

Knowledge of tools used to investigate and locate virtual taxpayers and their assets. Uses this knowledge to trace and follow income streams and ensure accurate accounting of funds and assets.

Knowledge of a wide range of investigative or analytical techniques and methods and the ability to apply such techniques to the analysis of complex business and financial matters. Knowledge of commercial computer operating systems and applications, and IRS job related computer systems.

Knowledge of information management systems. Familiar with and determines need for information depending on different circumstances of a case. Knows how to gather and secure information from different sources and maintains management systems for future use. Knowledge of principles of cost benefit analysis, including present and future benefits and value of money and quantifying tangible and intangible benefits.

Hill Aftt p 25



2005-022460

Page: 25 of 1436
12/07/2005 02:18P
AFF
263.00

Gila County, AZ

AFF

263.00

INTERNAL REVENUE SERVICE
MODERNIZATION POSITION DESCRIPTION

SPD No 95516
Page 4

Comprehensive knowledge of the complete range of collection techniques where complex features are present.

LEVEL OF DIFFICULTY

FLD 2-4, 450 Pts.; FLD-3-4, 450 Pts.; FLD 4-5, 325 Pts.,
FLD 8-1, 5 Pts., FLD 9-2, 20 Pts.

Independently receives and plans work without instruction. Supervisory consultation is limited to participation in major decisions which can vary from established Collection activity or policy. This includes discussion or formulation of plans for activities which involve other divisions or other functions within the Internal Revenue Service. Employee decides when to take appropriate collection actions and obtains group manager concurrence only when necessary. The manager reviews a sample of work. Generally, there are few and minor changes, as incumbent is a technical expert.

Guidelines consist of parts of the Internal Revenue Code, the IRM, policies and procedures, local directives, state and local laws, and various legal research services. Employee selects, evaluates, and applies the guides, making frequent adaptations or interpretations, as guidelines often do not cover complex and unusual situations encountered. Considerable judgment, ingenuity, and resourcefulness are routinely needed to determine how guidelines apply.

Work assignments typically involve business and individual taxpayers with significant delinquencies. These cases may involve complex collection issues such as trust funds, patent rights, leasehold interests, franchise rights, lien priority issues, etc. Incumbent's caseload includes sophisticated cases involving legal and illegal methods to conceal assets, income or tax liability through such means as interlocking directorates, limited foreign subsidiaries or financial interests, land trusts, dummy corporations, nominee accounts, and fraudulent transfers. Utilizes complex collection tools when appropriate such as nominee liens and levies; makes recommendations of foreclosure suits; obtains ex parte restraining orders to prevent transfer of assets beyond the reach of the government; and secures court orders and/or court injunctions to prevent a taxpayer from continuing in business so as not to accumulate any more tax liabilities.

Complex issues often confront the revenue officer before and during enforcement actions such as seizures, suits, injunctive relief, etc. The interrelationships between Federal, state and local laws are pertinent to such seizures, suits and other enforcement actions. Discrepancies in information must be researched, legal and administrative proceeding should be detailed through proper investigation. Taxpayer assets may have limited marketability and may require special custodial care, storage, or protection against theft. The use of specialized appraisers and/or unusual mediums to advertise the property may be necessary because of the special nature of the assets. Types of assets in those cases are usually very large apartment buildings, hotels, office buildings, valuable commercial property, large industrial and manufacturing plants, heavy industrial equipment, and a variety of intangible assets such as a chose in action, suits under contract rights, interest in leaseholds trusts and trust funds, and operating rights of considerable value.

No special physical demands are required to perform the work. There may be some walking, standing, and bending, carrying of light items, or driving an automobile. Some overnight travel may be required.

Assignments regularly involve exposure to moderate risks, discomforts, or unpleasant working situations associated with visiting different residential and business environments. The revenue officer uses a range of special safety or security precautions. The revenue officer is subject to potential physical danger each time a field call is made. At times, an armed escort or police protection is a necessary precaution. Because exposure to potentially dangerous and/or life threatening situations may typically induce a range of disturbing emotional as well as physical reactions, the revenue officer must be capable of functioning effectively under high stress levels. As some of the contacts may be with individuals who may be uncooperative or potentially dangerous, incumbent must be flexible and be able to function effectively under high stress levels.

ASSIGNMENT

Level 5-4, 225 Pts

Hill Aftt p 24



2005-022460

Page: 26 of 1436
12/07/2005 02:18P
Gila County, AZ AFF 263.00

**INTERNAL REVENUE SERVICE
MODERNIZATION POSITION DESCRIPTION**

**SPD No 95516
Page 5**

The purpose of the work is to resolve complex tax collection issues and ensure taxpayer compliance through educating and counseling taxpayers as well as taking appropriate collection action. Cases frequently require the modification of standard collection methods or procedures used to conduct investigations and effectively resolve taxpayer delinquent accounts and compliance issues with diverse or unusual characteristics.

The work can have a significant economic impact on the community. Decisions may be subject to close public scrutiny thus having a significant impact on voluntary compliance and the public trust.

COMMUNICATION: **Level 6/7, 3-C, 180 Pts.**

Communicates with taxpayers, their representatives, third-parties, and Internal Revenue Service employees reflecting comprehensive knowledge of procedural and statutory guidelines. Contacts may be with representatives in legal proceedings or with congressional or executive branch staff members making inquiries on behalf of constituents. The purpose of the contacts is to clarify, educate, negotiate, and resolve matters involving significant taxpayer compliance issues. In resolving tax issues, the incumbent counsels taxpayers by influencing, motivating, and being flexible when listening to the taxpayer's perspective. Uses interest-based negotiations and persuasive skills to enlist the taxpayer's cooperation to promptly resolve outstanding obligations where possible. Uses conflict management and creative thinking in a constructive manner to minimize negative personal contact.

The purpose of the contacts is to clarify, educate, negotiate, and resolve matters involving significant taxpayer compliance issues. Composes complex written documentation including detailed analysis of complex case issues and actions including case histories, reports and correspondence. Prepares detailed and complex narrative reports in support of case determinations and actions.

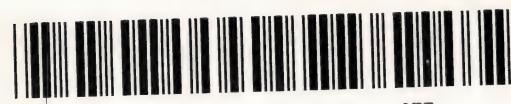
Total Points: ~~2800~~ 2905

Total Range: 2755-3150

Grade Level: GS-12

Final Classification: Revenue Officer, GS-1169-12

Hill Aftt p 27



2005-022460
Page: 27 of 1436
12/07/2005 02:18P
263.00

Gila County, AZ

AFF

AFFIDAVIT OF DEFENSE: INCLUSIONS

Internal Revenue Job Descriptions

Internal Revenue Job Descriptions

2. Supervisory Revenue Officer (1706-1710).

Hill Aftt p *28*

U.S. v Beverly J. Hill, et al., Case No. 05-CV-877-PHX-DGC (USDC D AZ)

Internal Revenue Job Descriptions



2005-022460

Page: 28 of 1436
12/07/2005 02:18P
263.00

Gila County, AZ

AFF

INTERNAL REVENUE SERVICE
STANDARD POSITION DESCRIPTION

SPD No. 90737
PAGE 1

Classification: GS-1169-13
Classification Title: Supervisory Revenue Officer
Organizational Title: Group Manager
Organizational Location: Small Business/Self-Employed Division, Field Compliance

Position Information

Bargaining Unit Status: NBU (Non-bargaining Unit) - *supervisory exclusion*
Competitive Level Code: 1113
FLSA Status: E (Exempt)
Risk Level/ADP: 5N (Moderate Risk/Non-ADP)
Supervisory Code: 2 (Supervisory)
Full-Working Level: GS-13
Career Ladder PDs: None

Remarks:

05/05/04 – Bargaining Unit Status, Competitive Level Code, Risk Level/ADP, Supervisory Code, and Full-Working Level Annotated. Organizational Location changed from “District Office Collection Division or Streamlined District Collection Activity”. PD content updated to remove references to “districts, collection division, field and function activities”; change “section chief, branch chief, division chief, or district director to “territory manager” under “Supervisory Controls”; and add “Area, operating division, and agency under “Personal Contacts”. Converted PD format from FES to GSSG. (msw)
10/01/94 – Amended to reflect the additional information required due to implementation of the General Schedule Supervisory Guide (GSSG).

Duties and Responsibilities 07/14/78 /s/ K. E. Luke
Approved:

Date Director, Collection Division

Classification Approved: 10/01/94 /s/ Darlene Berthod
Date Director, Human Resources Division
Mala Williams, HRS (Classification), #1229

Supervisory Certification: I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships, and that the position is necessary to carry out government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes relating to appointment and payment of public funds, and that false or misleading statements may constitute violations of such statutes or their implementing regulations.

Signature and Title of Immediate Supervisor: **Date:**
All other levels of supervision which propose or approve official statements of duties and responsibilities are attesting to the same effect as the immediate supervisor. This position description is intended for use without modification. Any changes (e.g., pen-and-ink) to the duty statements, factor level descriptions and benchmarks may jeopardize the classification allocation. Contact the National Classification Center for further assistance. The classification of this position may be appealed. Published standards or other information upon which the classification is based may be reviewed. Information may be obtained from the employee's immediate supervisor or the National Classification Center.

Hill Aftt p 29



2005-022460

Page: 29 of 1436
12/07/2005 02:18P

Gila County, AZ

AFF

263.00

INTRODUCTION

The incumbent is a Group Manager in the ~~Collection Division, Collection Field function~~ SB/SE Field Compliance, with responsibility for planning, organizing, directing, and controlling the work of subordinates engaged in field ~~collection~~ compliance operations. At least 25% of the non-supervisory workload in the group is at the GS-11 level or higher. Base level is GS-11.

KNOWLEDGE

Technical mastery over cases that cover the complete range of the ~~Collection~~ field compliance activity. This master of concepts, principles and practices of the ~~Collection~~ field compliance activity enables the employee to serve as a technical expert.

Mastery of knowledge of specialized business practices and accounting principles, including legal and financial principles and related business procedures to expertly analyze and determine the viability of a business and recommend methods which will enable the taxpayer to voluntarily comply with the tax laws and/or liquidate the tax liability as soon as possible.

Expert skill in analyzing the financial condition of extremely large and complicated businesses by reviewing company records, profit and loss statements, balance sheets and public records. Expert skill in determining the future of the local market for specific and specialized commodities; real estate values and general business acumen to specific situations.

Expert with techniques and practices used in conducting complex tax investigations. Under his/her guidance, subordinates conduct extensive factual investigations to answer complex questions related to bankruptcy, insolvency proceedings, decedents' estates, offers in compromise, etc. Skill in investigating and determining financial responsibilities of guarantors and others who may be liable for the payment of a taxpayer's indebtedness.

Expert skill in identifying potential civil and criminal litigation cases and assisting in developing cases for prosecution. In preparing cases for litigation or administrative hearings, must have knowledge of and be skillful in making detailed analyses of all aspects of cases, fixing responsibility as to liability, and securing supportive evidence and other material to establish proof of willfulness.

Knowledge of the scope, interpretation and application of Internal Revenue Manual; National, regional and local regulations and directives; Federal and state laws; the Internal Revenue Code as it pertains to ~~Collection~~ compliance matters; and all other procedural guidelines related to delinquent tax collection.

Expert skill in communicating effectively, both orally and in writing, with taxpayer, their representatives, and interested third parties for the purpose of negotiating with or persuading these parties to take the appropriate course of action, to obtain complex factual information and to counsel and explain the requirements of compliance with the tax laws.

Knowledge of and ability to effectively apply sound management principles and techniques in supervising his/her subordinates and motivating them toward group goals.

PROGRAM SCOPE and EFFECT

(1-3 = 550 pts.)

Scope - Manages a group engaged in technical and investigative work that has coverage of
Hill Aftt p 30



2005-022460

Page: 30 of 1436

12/07/2005 02:18P

263.00

Gila County, AZ

AFF

a state, a small region of several states, or the equivalent of all citizens or businesses in a portion of a small city. Due to the extremely complex and technical, legal and financial issues involved in the group's assignments, the group manager is required to make decisions and provide guidance on many complex issues and cases concurrently. The work requires a great deal and depth of analysis of issues that are subject to several interpretations.

Effect - Decisions made on the work of the incumbent supervises can have a dramatic impact on the local economy. When enforced collection action has to be taken against large business concerns which are delinquent, the jobs of many local residents may often be jeopardized. The group manager must carefully review the recommendations of his/her employees, weighing all possible alternatives before concurring with these recommendations.

ORGANIZATIONAL SETTING

(2-2 = 250 pts.)

The incumbent works directly under the broad general supervision of the ~~section chief, branch chief, division chief or district director, depending on the district's organization~~ Territory Manager, which is one reporting level below the first Senior Executive Services (SES) level position in the direct supervisory chain. Supervision is given in the form of administrative direction and generally defined program goals and objectives. The majority of the group's completed work assignments are reviewed elsewhere only on a random basis. The group manager is expected to independently plan and carry out the day-to-day work of the group and to resolve most problems that occur.

SUPERVISORY and MANAGERIAL AUTHORITY EXERCISED

(3-2c = 450 pts.)

The incumbent directs, coordinates, and oversees the work or program segment by exercising the following supervisory and managerial authorities and responsibilities:

- Reviews incoming assignments, determines their difficulty level and priority, and assigns the work to subordinates accordingly, taking their grade and capabilities into consideration.
- Gives advice, counsel, technical, technical guidance and instruction to group members on work and administrative matters.
- Interviews applicants for positions in the group, making recommendations for selection.
- Reviews the work of the group for overall technical accuracy and conformance to established procedures.
- Evaluates the performance of the individual employees in the group and works with them to improve performance.
- Recommends employees in the group for awards, promotions, special assignments, etc.
- Serves as the first level of management in the IRS-NTEU grievance process for grievances originating in his/her group.
- Identifies the training and developmental needs of group members and makes necessary arrangements for the training.
- Studies workload trends, economic conditions, business activity and delinquency characteristics in planning group activities.
- Interprets and implements new laws, procedures, directives and plans; develops and implements internal procedures; plans and establishes work assignments to maintain balanced case workloads; assures uniform program emphasis.
- Analyzes inventory and activity reports to evaluate work accomplishments, staff efficiency and plans future operations.

Hill Aftt p 31



2005-022460

Page: 31 of 1436

12/07/2005 02:18P

263.00

Gila County, AZ

AFF

PERSONAL CONTACTS

(4A-2 = 50 pts.; 4B-3 = 100 pts.)

a. Nature of Contacts – Contacts are with employees and managers throughout the ~~district~~ Area, operating division, agency, and officials of other Federal, state and local government agencies. Additionally, the incumbent has frequent contact with local corporate officials, attorneys and certified public accountants.

b. Purpose of Contacts – The purpose of contacts is generally to discuss sizable tax delinquencies and the Service's handling of the matter. Work frequently involves conducting conferences with taxpayers and/or their legal representatives to determine their personal liability for unpaid withholding (trust fund) taxes.

DIFFICULTY of TYPICAL WORK DIRECTED

(5-6 = 800 pts.)
or
(5-7 = 930
pts.)

The work supervised predominantly involves GS-1169 technical and investigative work related to collection and enforcement activities. The work that constitutes 25 percent or more of the workload of the unit is that which is found at the GS-11 level or higher.

OTHER CONDITIONS

(6-4a = 1120 pts.)

Group Manager is responsible for substantial coordination and integration of a number of major work assignments and program segments of professional and technical work comparable in difficulty to the GS-11 level. Recommendations by the incumbent have direct and substantial effect on the organizational segment and programs managed in the following areas:

- identifying and integrating internal and external program issues directly affecting the group. The decisions may be professional accounting, technical, or administrative in nature.
- ensure compatibility and consistency of interpretation, judgment and application of tax law, regulation, and policy.
- developing, implementing, and improving the processes and procedures to monitor the effectiveness, efficiency, and productivity of the program/organizational segment directed.
- reviewing and approving administrative reports and documents to assure they reflect the policies and the position of the organization and views of the agency.
- utilizing staffing and other resources and the placement of personnel.

SPECIAL SITUATIONS

If the subject position meets three (3) or more of the special situations defined in the General Schedule Supervisory Guide, then this PD is not appropriate and a new PD must be developed and forwarded to ~~National Office Position Management~~ the National Classification Center.

General Responsibilities

Health and Safety

Hill Aftt p 32



2005-022460

Page: 32 of 1436

12/07/2005 02:18P

263.00

Gila County, AZ

AFF

Fosters a high profile of the IRS Occupational Safety and Health Program by assuring employee awareness of potential safety hazards, promptly reporting all injuries and effecting corrective actions necessary to eliminate safety and health hazards in the work area.

Fraud, Waste, and Abuse

Assures that program and administrative responsibility to minimize fraud, waste and abuse are achieved as prescribed in the Computer Security Act of 1987, OMB Circulars A-123 and A-130, Treasury Directives, and IRS internal control procedures.

Security Awareness

Participates in the administration of the Information Security Program to protect taxpayer data. Ensures a high degree of subordinate employee awareness of and compliance with the need to protect sensitive (e.g., taxpayer, personnel, procurement, etc.) data within or through systems under their control. Ensures the effective delivery of services targeted to assure that all managers and employees are aware of their roles and responsibilities for the protection of data.

Equal Employment Opportunity

Takes positive steps in support of Affirmative Action Programs to further equal employment opportunity without regard to race, color, religion, sex, age, national origin, disability, parental status, sexual orientation or protected genetic information, or other non-merit factors in accomplishing all managerial responsibilities.

Position Management Responsibility

Practices sound position management in assigning work, combining/separating duties, establishing and abolishing positions and in fulfilling other personnel management duties and responsibilities.

Non-Supervisory Duties

- “ The work requires minimum of physical stress. However, the ability to drive and possession of a valid driver’s license is required.
- “ For the most part, the work involves everyday risks and discomforts. However, there is some degree of danger inherent in dealing with taxpayers who are at times distraught and subject to violent outbursts.

Total Points: 3320 or 3450

Point Range: 3155 – 3600 = GS-13

Final Classification: Supervisory Revenue Officer, GS-1169-13

Hill Afft p 33



2005-022460
Page: 33 of 1436
12/07/2005 02:18P
263.00

AFFIDAVIT OF DEFENSE: INCLUSIONS

Internal Revenue Job Descriptions

Internal Revenue Job Descriptions

3. Field Compliance Territory Manager (1711- 1717).

Hill Afft p 34

U.S. v Beverly J. Hill, et al., Case No. 05-CV-877-PHX-DGC (USDC D AZ)

Internal Revenue Job Descriptions



2005-022460

Page: 34 of 1436
12/07/2005 02:18P

Gila County, AZ

AFF

263.00

INTERNAL REVENUE SERVICE
STANDARD POSITION DESCRIPTION

SPD No. 92736
Page 1

Classification: GS- 0340-15
Classification Title: Program Manager
Organizational Title: Field Compliance Territory Manager
Organization: Small Business/Self-Employed

Position Information:

Competitive Level Code: 0448
Supervisory Code: 2
Bargaining Unit Status: 8888 - Nonbargaining Unit
FLSA: (E) Exempt
Position Sensitivity: 5N - Moderate Risk
Full Working Level: GS-15

Remarks: This position has no further promotion potential. 9/12/00- SM2-This position is a Senior Manager (second level or above).

Duties and Responsibilities Approved: 11/29/99 Jerry Songy
Date Executive Director, Modernization Design

Classification Approved: 11/30/99 /s/ Paula Crumley
Date Chief, National Classification Center
Richard Bell, Classification Specialist

Supervisory Certification: I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships, and that the position is necessary to carry out government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes relating to appointment and payment of public funds, and that false or misleading statements may constitute violations of such statutes or their implementing regulations.

Signature of Immediate Supervisor Date

Title

All other levels of supervision which propose or approve official statements of duties and responsibilities are attesting to the same effect as the immediate supervisor. The classification of this position may be appealed. Published Standards or other information upon which the classification is based may be reviewed. Information may be obtained from your supervisor or the National Classification Center.

NOTE: This SPD is intended to be used without modification. Any changes (i.e., pen and ink, etc.) to the duty statements, factor level descriptions, and benchmarks may jeopardize the classification allocation. Contact the National Classification Center for further assistance.

Hill Aftt p 35



2005-022460

Page: 35 of 1436
12/07/2005 02:18P

Gila County, AZ

AFF

263.00

INTRODUCTION:

The field operations Territory Manager is responsible for planning, organizing, coordinating, monitoring, and directing the programs responsible for the examination and collection activities of the Small Business/Self-Employed taxpayers through subordinate managers who are geographically dispersed throughout the assigned territory.

MAJOR DUTIES:

Oversees development and execution of Examination and Collection programs and procedures. Coordinates policy and strategy between field compliance and centralized activities, to manage cross functionally to achieve organizational goals, provide one stop service and end to end accountability to our customers. Many Examination and Collection issues are highly sensitive and complex, and impact on the economic well being of the community.

Balances deployment of resources from workload demands to increased front-end activities. Configures compliance resources to address emerging issues and taxpayers needs as appropriate.

Manages strategies to apply the appropriate treatment according to degree of risk, reserving enforcement for egregious non-compliance.

Develops Compliance strategies in coordination with TEC, to integrate education and outreach as necessary to understand, address, and affect population needs and behaviors, and to assist taxpayers understand their rights and comply with tax laws. Identifies and markets best practices nationwide to improve customer service, consistency, and efficiency.

Coordinates with Compliance Policy Group and Research to identify non compliant taxpayer segments with similar characteristics, develop and test alternative treatments customized to each segment, leverage compliance resources for maximum compliance results towards long term solutions, and develop and test appropriate measures to monitor impact and effectiveness of treatment.

Develops and delivers mission oriented service and strategies, identifies and resolves emerging issues; and, demonstrates substantive and meaningful involvement with processes to improve customer service focus, and concern for meeting the needs of internal and external customers.

Serves as technical advisor to the Area Director in all facets of Compliance activities and furnishes information with regard to the policies of the Internal Revenue Service and interpretation of federal tax laws and regulations as they relate to Compliance.

Defines and clarifies individual authorities, relationships, duties and areas of responsibility for supervisory and staff personnel of the Territory. Establishes guidelines and policies to be followed in the management and operation of Compliance programs. Conducts staff meetings and conferences with subordinate key officials to convey management objectives and explain and implement National policies, procedures, and work plans.

Counsels and instructs supervisory personnel on methods to be employed in resolving Territory Compliance problems and issues of an unusual or complex nature.

Coordinates and controls Territory Compliance activities to achieve uniform compliance with directives and effective utilization of personnel. Organizes and controls Territory office staff so as to provide a flow of information, directives, and intra-Territory communications and to provide for the preparation and submission of statistical and administrative reports.

Hill Afft p 36



2005-022460

Page: 36 of 1436

12/07/2005 02:18P

Gila County, AZ

AFF

263.00

In Areas with multiple territories, may be directly responsible for market segments within and across territories. Responsible for all compliance activities within a state for states without an Area Compliance Director. Acts as the Area Director's representative for congressional and outside stakeholder liaison responsibilities. Supports the Area Director to ensure overall objectives and activities are implemented. Confers with and acts as consultant to state and local officials on matters of federal tax obligation, requiring coordination of permissible exchanges of information.

Keeps abreast of fluctuations in economic conditions in the Territory which affect the compliance and issues instructions for coordination of field work to meet changes in business practices and activities, including the detailing and realignment of personnel. Coordinates directly with Criminal Investigation, Appeals, and Counsel when Territory compliance activities concern issues of these functions.

Reviews and evaluates the activities of the Territory to measure the achievement of program objectives and the effectiveness of methods, techniques, and policies. Reviews work performance for each Territory compliance component to determine that a balance is maintained between customer satisfaction, employee satisfaction and business results. Makes visitations to subordinate offices to observe, review and evaluate operations, to determine that procedures and policies are being followed.

Exercises administrative supervision over the Territory. Recommends or approves recommendations for promotions, transfers, and other personnel actions. Maintains discipline and employee moral; identifies training needs and ensures that the necessary formal or informal training is conducted to satisfy those needs. Promotes and ensures effective position management practices within the territory and contributes significantly to the furtherance of Equal Employment Opportunity plans, goals, and policies.

In coordination with Headquarters, Wage and Investment and Compliance Policy Group, works with practitioners, industry stakeholders, and government agencies to improve operations, provide a customer forum, and build alliances to promote voluntary compliance through licensing agreements, Memorandum of Understanding, or other less intrusive activities.

KNOWLEDGE REQUIRED:

Knowledge of tax laws, regulations and legal precedent sufficient to provide guidance to subordinates and ensure the pertinent issues are addressed and developed during the compliance process.

Knowledge of pre and post filing compliance programs regarding small business in sufficient depth to plan and direct the work of subordinate units.

Ability to analyze all aspects of major programs in an organizational setting of substantial size and complexity, and develop sound recommendations for program improvements.

Knowledge of industry practices, regulatory provisions, and emerging trends sufficient to represent SB/SE with external stakeholders.

Knowledge of dealing with and advising the public sector on tax law matters and programs.

Comprehensive knowledge of the mission of the IRS and SB/SE, the principles, practices, and policies of the organization directed to provide guidance and leadership in carrying out the program strategies and to ensure policies and plans include a long-term outlook consistent with customer needs.

Knowledge of modern management techniques, methods, principles, and labor relations concepts, to assure optimum utilization of personnel, equipment, and space, and to accomplish program objectives through combined technical and administrative program oversight

Ability to make sound and well-informed decisions in a timely manner even when information is limited. Takes into account the impact and implications of the decision.

Hill Aftt p 37



2005-022460

Page: 37 of 1436
12/07/2005 02:18P

Gila County, AZ

AFF

263.00

Ability to identify Customer Service strategies and implement programs which contribute to providing top quality service and improving compliance.

Ability to coordinate and collaborate with all internal and external stakeholders, including but not limited to Technical Advisors, Specialists, other Operating Divisions, Counsel, Treasury as applicable, and taxpayers and their representatives, in the identification, development and resolution of tax issues.

Skill in communicating orally and in writing in order to provide feedback to all levels of management, to provide guidance and direction to subordinates, and facilitate discussions with internal and external stakeholders.

Skill in process analysis to ensure optimum quality and work flow, implement procedural change, to enhance work environment and products, and understand and interpret balanced measures as a way to continuously improve.

Knowledge of financial management principles needed to secure appropriate funds, prepare, justify and/or manage program budgets, use cost-benefit analysis to set priorities and track revenue and expenses in support of the IRS mission.

Knowledge of computerized programs used within IRS and a working knowledge of computer technology to improve customer service, decision making and business results, including how changes in technology affect the customer and employees.

I. PROGRAM SCOPE AND EFFECT: FLD 1-3 (550 pts.)

Scope: Incumbent directs the work of subordinate managers who exercise highly technical and administrative responsibility for a complex, diverse, and challenging mission-oriented program executed by professional and technical employees. Coverage is Territory wide and covers multiple field structures. The work managed encompasses major compliance program areas related to examination and collection.

Effect: The decisions made by the incumbent have a great impact on the efficiency and effectiveness of the Territory's operations as well as the taxpayers' image of the Internal Revenue Service and the economy of the communities within the Territory. Decisions made very often have Area and National implications. The position exercises technical and administrative responsibility for field delinquent accounts and return operation for an assigned Area requiring careful planning and coordination of the activities of technical and support employees and their supervisors. The geographic area of responsibility encompasses a wide variety of businesses and industries. The program significantly and materially effects all segments of tax administration programs impacting directly on the mission of the Internal Revenue Service.

II. ORGANIZATIONAL SETTING: FLD 2-3 (350 pts)

This position reports directly to an Area Director, Compliance Field Operations, which is a Senior Executive Service (SES) level position.

III. SUPERVISORY AND MANAGERIAL AUTHORITY EXERCISED: FLD 3-3b (775 pts.)

Supervisory and managerial authorities include the following:

Develops fiscal year work plans and formulates workload forecasts for the overall activities of the Territory based on National objectives. Studies, evaluates, and integrates work plans and standards submitted by subordinate supervisors, considering such factors as population, economic and business conditions and trends. Establishes fiscal year work goals and operation standards for the subordinate activities as a whole and for each compliance group.

Formulates and coordinates plans, programs and schedules for the entire Territory on such matters as workflow, employee utilization, meetings, case reviews, travel, training, leave, management and operation problems encountered. Devises and establishes overall procedures and workflow among the various components of the Territory.

Hill Aftt p 38



Gila County, AZ

AFF

2005-022460

Page: 38 of 1436

12/07/2005 02:18P

263.00

Reviews and evaluates individual group activities and program operations to determine effectiveness of group management. Evaluates technical and procedural quality of Compliance operations and recommends corrective actions, when necessary, to group managers and/or the Area Director as appropriate.

Develops effective operational and management relationships and delegates authority to subordinate supervisors as appropriate.

Exercises effective communication in dealing with all components of the Territory as well as officials of other units or organizations or in advising management officials of higher rank. Collaborates with the heads of other organizations to negotiate, decide on, and coordinate other activities that may affect these other organizations and facilitate workflow and the achievement of mutual objectives.

Keeps employees informed of management policies, federal employment benefits and responsibilities, and administrative matters.

Identifies and facilitates delivery of tools such as work space, research materials, up-to-date technology and supplies to field using efficient, cost effective means. Allocates resources to ensure fair and equitable treatment of taxpayers.

Evaluates the effectiveness of the organization using systems analysis techniques, management information systems data, contacts with customers, and other sources, engaging internal and external stakeholders in joint efforts for process improvements.

Makes decisions on work problems presented by subordinate supervisors, team leaders, or similar personnel.

Ensures resources and activities are focused towards issue resolution. Resolves unique issues when no policy exists, taking innovative actions and risks to address new customer demands or tax administration issues.

Evaluates subordinate supervisors or team leaders and serves as the reviewing official on evaluation of non-supervisory employees rated by subordinate supervisors.

Recommends selection for subordinate supervisory positions and for work leader, group leader, or project director positions responsible for coordinating work of others.

Ensures reasonable equity of performance standards and rating techniques developed by subordinates.

Hears and resolves group grievances or serious employee complaints.

Reviews and approves serious disciplinary actions involving non-supervisory subordinates.

Recommends awards for non-supervisory personnel and changes in position classification, subject to approval by higher level officials.

Finds and implements ways to eliminate or reduce significant bottlenecks and barriers to production, promote team building, and improve business practices.

Promotes and stimulates team interactions, recognizes and rewards team performance.

Identifies training and development needs to ensure subordinate supervisors and their employees are adequately trained.

Champions continued involvement in the mentoring and career path development of employees.

Maintains individual credibility with others on technical matters including actively seeking and identifying opportunities to improve professional, technical and management skills and abilities, consulting with the right resources, and focusing specialist activities towards issue resolution.

IV. NATURE AND PURPOSE OF CONTACTS: FLD 4a-3 (75 pts.); FLD 4b-3 (100 pts.)

Subfactor 4A - Nature of Contacts:

Hill Aftt p 39



2005-022460

Page: 39 of 1436

12/07/2005 02:18P

AFF

263.00

Gila County, AZ

Contacts are primarily with subordinate managers, high-ranking managers, and executives in the Small Business/Self-Employed Operating Division and other operating Divisions within the Service. External contacts include small business representatives, industry representatives, tax practitioners, public interest groups and state and local government officials. Contacts include both formal and informal settings and often require extensive preparation.

Subfactor 4B - Purpose of Contacts:

The purpose of contacts is to justify, defend, or negotiate in representing the SB/SE territories directed, in obtaining or committing resources and in gaining compliance with established policies, regulations, or contacts. Contacts usually involve active participation in conferences, meetings, or presentations involving problems or issues of considerable consequence or importance to the SB/SE territories managed.

V. DIFFICULTY OF TYPICAL WORK DIRECTED: FLD 5-7 (930 pts.)

The incumbent directs a work force of appropriately 80 – 100 employees consisting of: revenue agents (GS-512-5/7/9/11/12/13), revenue officers (GS-1169-5/7/9/11/12), tax auditors (GS-526-5/7/9), technical support positions (Series 592, 343, 356, 326, 322, 318, 303, 356, - Grades 4 through 13) through 8 or more subordinate supervisors. Work performed at the GS-12 full performance level constitutes 25 percent or more of the non-supervisory workload in the organization.

VI. OTHER CONDITIONS: FLD 6-6b (1325 pts.)

Work is managed through subordinate supervisors who each direct substantial workloads comparable to the GS-12 level. This position carries significant and extensive coordination and integration responsibilities. Additionally, this is a cross-functional management position with Examination and Collection program responsibilities requiring broader knowledge of programs, policy, resource issues, and Systems. Frequent travel may be required.

Security Awareness:

Participates in the administration of the Data Security Program to protect taxpayer data. Ensures a high degree of subordinate employee awareness of and compliance with the need to protect sensitive data (e.g., taxpayer, personnel procurement, etc.) within or through systems under their control. Ensures the effective delivery of services targeted to assure all managers and employees are aware of their roles and responsibilities for the protection of sensitive data.

Equal Employment Opportunity:

Takes positive steps to further equal employment opportunity without regard to race, color, religion, sex, age, national origin, or sexual orientation.

Position Management Responsibility:

Practices sound position management in assigning work, combining/separating duties, establishing/abolishing positions and in fulfilling other personnel management duties and responsibilities.

General Responsibilities:

Fosters a high profile of the IRS Occupational Safety and Health Program by assuring employees' awareness of potential safety hazards, promptly reporting all injuries and affecting corrective actions necessary to eliminate safety and health hazards in the work area.

Assures that program and administrative responsibility to minimize fraud, waste and abuse are achieved as prescribed in the Computer Security Act of 1987, OMB Circulars A-123 and A-130, Treasury Directives, and IRS internal control procedures.

Hill Afft p 40



2005-022460
Page: 40 of 1436
12/07/2005 02:18P
263.00

Gila County, AZ

AFF

INTERNAL REVENUE SERVICE
STANDARD POSITION DESCRIPTION

SPD No. 92736
Page 7

Total Points: 4105 points

Point Range: 4055 up = GS-15

Final Classification:

Supervisory Program Manager, GS-340-15

Hill Afft p 41



Gila County, AZ

AFF

2005-022460

Page: 41 of 1436

12/07/2005 02:18P

263.00

AFFIDAVIT OF DEFENSE: INCLUSIONS

Internal Revenue Job Descriptions

Internal Revenue Job Descriptions

4. Supervisory Tax Examining Technician (1718- 1722).

Hill Aftt p *HJ*

U.S. v Beverly J. Hill, et al., Case No. 05-CV-877-PHX-DGC (USDC D AZ)

Internal Revenue Job Descriptions



2005-022460

Page: 42 of 1436
12/07/2005 02:18P
AFF
263.00

Gila County, AZ

**INTERNAL REVENUE SERVICE
STANDARD POSITION DESCRIPTION**

Classification: GS-592-10
Classification Title: Supervisory Tax Examining Technician
Organizational Title:
Organizational Location: Servicewide
Competitive Level Code: 0725
Supervisory Code: 2
Bargaining Unit Status: Non-Bargaining Unit
Risk Level/ADP: 1N
FLSA Status: Exempt
Full Working Level: GS-10
Career Ladder PDs: N/A

Remarks: 2/21/2002 Pen and Ink change to the Classification Title from Supervisory Tax Examining Assistant per PCS for Clerical and Technical Accounting and Budget Work dated 12/9. Supervisory Code and Full Working Level annotated. (RB).

6/13/00 - Location changed from Service Centers to Servicewide in accordance with 5/25/99 instructions and Risk Level and Competitive Level Code annotated.

Duties and Responsibilities Approved: 10/3/94

/s/ Darlene Berthod

National Director of Personnel

Classification Approved: 10/3/94

/s/ Eugenio Ochoa Sexton

Assistant Director, Office of Occupation and Skills Analysis

Supervisory Certification: I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships, and that the position is necessary to carry out government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes relating to appointment and payment of public funds, and that false or misleading statements may constitute violations of such statutes or their implementing regulations.

Signature of Immediate Supervisor:

Date:

Title:

All other levels of supervision which propose or approve official statements of duties and responsibilities are attesting to the same effect as the immediate supervisor.

This position description is intended for use without modification. Any changes (e.g., pen-and-ink) to the duty statements, factor level descriptions and benchmarks may jeopardize the classification allocation.

Contact the National Classification Center for further assistance. The classification of this position may be appealed. Published standards or other information upon which the classification is based may be reviewed. Information may be obtained from the employee's immediate supervisor or the National Classification Center.

Introduction

Hill Aftt p 43



2005-022460

Page: 43 of 1436
12/07/2005 02:18P

Gila County, AZ

AFF

263.00



Gila County, AZ

AFF

2005-022460

Page: 44 of 1436

12/07/2005 02:18P

263.00

As a first level supervisor, the incumbent is responsible for assigning, directing, and reviewing the work of subordinates employees; planning, scheduling, and coordinating work operations; planning and carrying out the training and development of employees; evaluating employees' work performance; and performing all other related administrative functions.

Knowledge Required

Knowledge is required of management techniques, methods, theories, principles, and labor relations concepts, to assure optimum utilization of personnel, equipment, and space for the accomplishment of all program objectives.

I. Program Scope and Effect

Scope: Directs the work operations of subordinates performing administrative, technical, protective, investigative, professional work, or work comparable in nature. The functions, activities, or services provided have geographic coverage encompassing most taxpayers and/or businesses within an area comparable to a small city, a region of several states, or an area comparable in scope; Work operations at this level typically supports most of the activities comprising the service center or comparable activities within agency program segments.

Effect: The activities and/or services provided significantly impact the essential support operations of numerous technical functions in other field offices, the operations of outside interests (e.g., other agencies or state/local government offices), or involve a significant portion of a multi-state population.

II. Organizational Setting

The incumbent is accountable to a branch or section chief which is two or more levels below the Director (SES).

III. Supervisory and Managerial Authority Exercised

1. Plans work to be accomplished by subordinates, sets and adjusts short-term priorities, and prepares schedules for completion of work.
2. Assigns work to subordinates based on priorities, selective consideration of the difficulty and requirements of assignments, and the capabilities of employees.
3. Evaluates work performance of subordinates and makes recommendations for outstanding performance recognition or disciplinary action.

Hill Afft p 44



2005-022460

Page: 45 of 1436

12/07/2005 02:18P

263.00

Gila County, AZ

AFF

IRS SPD No. 91649E Page 3

4. Gives advice, counsel, or instruction to employees on both works and administrative matters.
5. Interviews candidates for positions in the unit; recommends appointment, promotion, or reassignment to such positions.
6. Hears and resolves complaints from employees, referring group grievances and more serious unresolved complaints to a higher level supervisor or manager.
7. Effects minor disciplinary measures, such as warnings and reprimands, recommending other action in more serious cases.
8. Identifies developmental and training needs of employees, providing or arranging for needed development and training.
9. Initiates ways to improve production or increase the quality of the work directed.
10. Develops or participates in setting performance standards.
11. Approves and disapproves leave and recommends action in unusual cases.

IV. Nature and Purpose of Contacts

Subfactor 4A - Nature of Contacts

Contacts are with subordinates, other supervisors, NTEU representative, and administrative/ service support personnel. Contacts are routine and normally occur in the work place during meetings or by telephone.

OR

Contacts are routinely established with higher level management; supervisors outside the immediate organization; and/or taxpayers or their representatives during formal or informal meetings, conferences, or by the telephone.

Subfactor 4B - Purpose of Contacts

Personal contacts are for the purpose of exchanging, clarifying, or obtaining factual information on related work operations; personnel management matters; and to provide training, advice and guidance to subordinates.

OR

Hill Afft p 45



Gila County, AZ

AFF

2005-022460

Page: 46 of 1436

12/07/2005 02:18P

263.00

Personal contacts are for the purpose of coordinating with other unit supervisors on related work to be performed; providing accurate and consistent information to others within or outside the organization; and/or to resolve differences among subordinates.

V. Difficulty of Typical Work Directed

Work performed at the GS-7 or 8 full performance level constitutes 25% or more of the workload in the unit.

VI. Other Conditions

The work supervised involves technician and/or support work comparable in difficulty to the GS-7 and/or GS-8 full performance level.

GENERAL RESPONSIBILITIES

Fosters a high profile of the IRS Occupational Safety and Health Program by assuring employees' awareness of potential safety hazards, promptly reporting all injuries and affecting corrective actions necessary to eliminate safety and health hazards in the work area.

Assures that program and administrative responsibility to minimize fraud, waste and abuse are achieved as prescribed in OMB Circular A-123, Treasury Directives, and IRS internal control procedures.

EQUAL EMPLOYMENT OPPORTUNITY

Takes positive steps in support of Affirmative Action Programs to further equal employment opportunity without regard to race, color, religion, sex, age, national origin,

POSITION MANAGEMENT RESPONSIBILITY

Practices sound position management in assigning work, combining/separating duties, establishing/abolishing positions and in fulfilling other personnel management duties and responsibilities.

SECURITY AWARENESS

In addition to the duties described in this SPD, the incumbent may be designated as the Data Security Representative for the unit. Duties include but are not limited to the following:

Hill Afft p 46



2005-022460

Page: 47 of 1436

12/07/2005 02:18P

Gila County, AZ

AFF

263.00

IRS SPD No. 91649E Page 5

Participates in the administration of the Data Security Program to protect taxpayer data.

Protects against loss, destruction, or compromise of all information obtained through the use of computer systems and review s security reports to detect patterns of improper system use.

Conducts training for employees and promotes security awareness to prevent any lapses.

Hill Afft p 47

AFFIDAVIT OF DEFENSE: INCLUSIONS

Internal Revenue Job Descriptions

Internal Revenue Job Descriptions

5. Internal Revenue Agent (1723- 1727).

Hill Afft p 48

U.S. v Beverly J. Hill, et al., Case No. 05-CV-877-PHX-DGC (USDC D AZ)

Internal Revenue Job Descriptions



2005-022460

Page: 48 of 1436

12/07/2005 02:18P

Gila County, AZ

AFF

263.00

INTERNAL REVENUE SERVICE
MODERNIZATION POSITION DESCRIPTION

MPD No. 94816
Page 1 of 5

Classification: GS-512-13
Classification Title: Internal Revenue Agent
Organizational Title: Internal Revenue Agent
Organizational Location: Small Business/Self Employed Operating Division

Position Information

Competitive Level Code:	0656
Supervisory Code:	8
Bargaining Status:	Bargaining Unit
Risk Level/ADP:	Moderate Risk/Non-ADP
FLSA Status:	Exempt
Full-Working Level:	GS-13
Career Ladder PDs:	GS-13 94816 GS-12 95479

Remarks: 04/07/04 - Career Ladder PDs changed from None . (scm)
03/05/03 - This MPD supersedes SPD# 91993, Internal Revenue Agent, GS-512-13
(06/26/97) and ADP code annotated. (srl).
This position exceeds the full working level. This position has no known promotion potential.

Duties and Responsibilities Approved: 10-17-02

Classification Approved:	Date 10-25-02	Deputy Director, Compliance Field Operations Sharon A. Mikus
	Date	Assistant Director, Position Management Section Richard Bell, Human Resources Specialist (Classification)

Supervisory Certification: I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships, and that the position is necessary to carry out government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes relating to appointment and payment of public funds, and that false or misleading statements may constitute violations of such statutes or their implementing regulations.

Signature of Immediate Supervisor:

Date:

Title:

All other levels of supervision which propose or approve official statements of duties and responsibilities are attesting to the same effect as the immediate supervisor.

This position description is intended for use without modification. Any changes (e.g., pen-and-ink) to the duty statements, factor level descriptions and benchmarks may jeopardize the classification allocation. Contact the National Classification Center for further assistance. The classification of this position may be appealed. Published standards or other information upon which the classification is based may be reviewed. Information may be obtained from the employee's immediate supervisor or the National Classification Center.

Hill Aftt p 49



Gila County, AZ

AFF

2005-022460

Page: 49 of 1436

12/07/2005 02:18P

263.00

MAJOR DUTIES:

Conducts independent examinations and related investigations of the most complex income tax returns filed by individuals, small businesses, organizations and other entities. May include those with diversified activities, multiple partners and national scope and operations. Assignments require an integrated analysis of intricate and complex accounting systems, business activities and financing.

Conducts examinations of complex individual and business taxpayers involved in activities or transactions designed or structured to hide or conceal income such as offshore activities, multiple related entities and other means using a wide range of financial and other investigative skills.

Conducts package audits to determine that other required returns such as information, excise, or specialty returns are filed and conduct concurrent examinations of these and other returns when warranted. Recognizes the need for specialists and makes appropriate referrals.

Evaluates the content of new and modified legislation and assess the impact on the program.

Identifies issues to be pursued based on large, unusual or questionable items which produce significant tax or compliance effect, recognizes the impact and utilizes the appropriate tax law and facts needed to resolve them. Recognizes indicators of fraudulent activity and develops appropriate referrals.

Utilizes standard accounting methods and techniques during the course of examinations in order to develop information regarding the income and financial operations of taxpayers. Develops new approaches for analysis techniques.

Examines accounting systems and records including computerized accounting and financial information systems which reflect a variety of complex financial operations. Gathers and researches data from a variety of sources, and/or specialized accounting practices unique to a particular trade or industry.

May utilize personal computers, including laptop computers to the extent necessary to complete the examination.

Confers with taxpayer or their representatives to explain the accounting and other issues involved and the applicability of pertinent tax laws and regulations and explains proposed adjustments.

Considers the collectibility of potential tax deficiencies at all stages of the examination. Solicits payment and coordinates uncollected deficiency agreements when appropriate.

Hill Afft p 50

2005-022460
Page: 50 of 1436
12/07/2005 02:18P
263.00

	AFF
Gila County, AZ	